

tion. Exhibitions given without charge for admission and also those exclusively for charitable objects shall be exempt.

Gift enterprises.

SEC. 6. On all gift enterprises, or any person or establishment offering any article for sale and proposing to present purchasers with any gift or prize as an inducement to purchase within the limits of the state, one per cent. upon the gross receipts. This tax shall not be construed to relieve such persons or establishments from any penalties incurred by a violation of the law.

Bank agencies.

SEC. 7. Every agency of a bank incorporated out of the state fifty dollars.

Billiard tables.

SEC. 8. The tax on billiard saloons shall be ten dollars on each table. Every place where a billiard table is kept for hire shall be considered a billiard saloon within the meaning of this act.

Bowling alleys and bagatelle tables.

SEC. 9. To keep a bowling alley or alley of like kind, or bowling saloon, bagatelle table, or any other table, stand or place for any other game or play, with or without a name, unless such alley, stand, place or game is kept for private amusement or exercise alone, and not prohibited by law, there shall be a license tax of ten dollars on each alley.

Liquors, retailers.

SEC. 10. Every retail dealer in spirituous, vinous liquors, porter, lager beer, or other malt liquors, shall pay a tax of two and a half per cent. on the amount of purchases, and every person who buys and sells spirituous, vinous or malt liquors in quantities less than one quart shall, within the meaning of this act, be a retail dealer.

Liquors, wholesale.

SEC. 11. Every wholesale dealer or person who buys and sells spirituous, vinous or malt liquors in quantities not less than one quart, shall pay a tax of two and a half per cent. on the amount of his purchases.

Liquor, distillers.

SEC. 12. Every person distilling spirituous liquors shall pay a tax of two and a half per cent. on the cash value of the liquors distilled from grain, potatoes, molasses and sugar cane.

Sheriff to demand taxes.

SEC. 13. It shall be the duty of the sheriff to demand that every merchant, liquor seller, trader, auctioneer, commission merchant, or other person required to list his purchases,